

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 520 of 2001

For Approval and Signature:

Hon'ble MR.JUSTICE J.M.PANCHAL
and
Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO

NEHAL NARESHCHANDRA DOSHI

Versus

DIRECTOR OF INCOME TAX (INVESTIGATION)

Appearance:

MR PK JANI for Petitioner

MR MANISH R BHATT for Respondent No. 1, 2

CORAM : MR.JUSTICE J.M.PANCHAL
and
MR.JUSTICE M.S.SHAH

Date of decision: 07/03/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE J.M.PANCHAL)

Rule. Mr. M.R.Bhatt, learned counsel waives service of notice of rule on behalf of the respondents. Having regard to the facts the case, the petition is taken-up for final disposal today.

2. In this petition, which is filed under Article 226 of the Constitution, the petitioner has prayed to issue a writ of mandamus or any other appropriate writ, order or direction to quash and set aside order dated December 8, 2000 passed by the Deputy Director of Income-tax (Investigation), Unit-II(1), Ahmedabad under section 132(3) of the Income-tax Act relating to petitioner's A/c. No.6017 with Catholic Syrian Bank Ltd., Ahmedabad. The petitioner has further prayed to quash and set aside the letter dated March 1, 2001 issued by the Office of Deputy Director of Income-tax (Investigation) informing the petitioner that F.D.R. of Rs.4 lacs in the joint names of the petitioner and Mr. Rakesh K. Shah is also under attachment because O.D.F.D. A/c includes F.D.R. attached with it. The petitioner has also prayed to direct respondent no.2 to release the Fixed Deposit Receipt of Rs. 4 lacs in favour of the petitioner. Lastly, the petitioner has prayed to direct the respondents to decide the representations made by the petitioner, which are produced at Annexures J & K to the petition.

3. We have heard the learned counsel for the parties. From the record of the petition, it is evident that the representations which were made by the petitioner and which are produced at Annexures-J & K have been considered and replied by respondent no.2. However, in the petition, several other factual and legal points have been urged which were never placed by the petitioner before respondent no.2. Under these circumstances, we are of the opinion that interest of justice would be served if the petitioner is directed to make a fresh representation canvassing all the points which are urged in the petition and respondent no.2 is directed to consider the same within the time to be stipulated in this judgment.

4. For the foregoing reasons, the petition partly succeeds. The petitioner is directed to make a fresh representation to respondent no.2 within a week from today. Respondent no.2 is directed to decide the same within two weeks from the date of receipt of the same in accordance with law. Rule is made absolute to the extent indicated hereinabove, with no order as to costs.

(J.M.Panchal, J.)

(M.S.Shah, J.)

(patel)